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MEMORANDUM

9 August 1946

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TO: [REDACTED]

THRU:

FROM: Chief, Fiscal Division

SUBJECT: Processing of Vouchered Transactions

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DATE: 9 AUG 46

By: [REDACTED]

1. At 11:00 a.m. on Friday, 9 August 1946, Mr. [REDACTED] and the undersigned held a conference with Mr. E. J. Brennan, Chief Disbursing Officer, Treasury Department, and Mr. Cannon of his office, relative to establishing a procedure whereby the original vouchers applicable to commercial procurements, salaries of civilian personnel, and travel and transportation could be retained physically in the Finance Division of CIG, and at the same time expedite the effecting of payments and related matters by having as much of the disbursing work as possible done physically within CIG. From an administrative viewpoint, it was desirable that a disbursing agent of E. J. Brennan be designated for the purpose of actually making all payments in CIG rather than at the Treasury Department. However, this procedure does not appear to be acceptable to the officials concerned for the reason that it is contrary to Treasury Department policy and has been refused certain other government establishments for various reasons.

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2. The Chief Disbursing Officer is agreeable to the establishment of a procedure whereby summary vouchers or schedules, properly signed by an authorized certifying officer, are currently transmitted to the Treasury Department for payment. These schedules would show only the payee's name and amount due, in addition to the agency's bureau voucher reference. The original voucher and subsidiary documents would be audited in CIG rather than in the General Accounting Office. From a security standpoint, this procedure would accomplish the desired end of basically protecting the security of the organization in so far as the normal details included on vouchers relative to locations, activities, types of items procured, and other pertinent information normally included on the applicable voucher forms. The administrative handling of the documents, particularly with respect to the payment of salaries to civilian employees, would not be facilitated by this procedure to any appreciable extent.

3. Mr. Brennan indicated that it would be necessary for him to have a memorandum from a qualified official in the General Accounting Office setting forth this basic procedure which would be honored by the

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auditors of the General Accounting Office, thus protecting the Chief Disbursing Officer in so far as the legal requirements were concerned. There is at least one precedent for this type of processing as evidenced by the submission of summary schedules by the Customs Bureau. A review of Form No. 5193, approved by the Comptroller General on March 17, 1942 for this purpose, has been made.

4. It appears that a number of desirable results from the standpoint of our future operations will obtain if we can establish this procedure. It is therefore suggested that yourself, the undersigned, Mr. Houston, and anyone else whom you may desire hold a conference with Mr. Brennan, or his designated representative, and the General Counsel and Chief, Audit Division, of the General Accounting Office. If this meeting can be held during the course of the next week and an immediate follow through made, we should have sufficient time to make the necessary arrangements to place the procedures into effect at the time disbursements are initially made from the central working fund.

Chief, Fiscal Division

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